



STATE BOARD OF EQUALIZATION

20 N STREET, SACRAMENTO, CALIFORNIA
P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808
(916) 445-4982

GEORGE R. REILLY
First District, San Francisco
IRIS SANKEY
Second District, San Diego
WILLIAM M. BENNETT
Third District, San Rafael
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary
No. 78/197

November 7, 1978

TO COUNTY ASSESSORS:

ACTIVITIES OF COUNTY BOARDS OF EQUALIZATION—1977

Enclosed is our statistical report of local equalization activities in California for 1977 assessments. The report was compiled from data you supplied and reflects the status of hearings as of June 30, 1978. Footnotes explain unresolved protests and contain the percentage of the protest workload handled by hearing officers.

Questions you may have about any individual items on the report are best referred to the county assessor involved.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:cmm
Enclosure

COUNTY APPEALS ACTIVITY 1977

| No. | County | NUMBER OF | | | | | | | | | | TOTAL AMOUNT OF | | | | |
|----------------------|-----------------|--------------------------|------------------|----------------|----------------------|----------------|--------------------|-----------------------|-----------------------|-----------------|---------------------------------------|---|---------------------------------------|---------------------------------------|--------------------------|----|
| | | 1 | | 2 | 3 | 4 | 5 | 5a | 6 | 7 | 8 | 9 | | 9a | 9b | 10 |
| | | Assessment Appeals Board | Hearing Officers | Protests Filed | Assessments Appealed | Protests Heard | Reductions Granted | Stipulated Reductions | Assessments Increased | Findings Issued | Assessed Value of Properties Appealed | Difference Between Assessors' & Taxpayers' Full Value Opinion (Converted to Assessed Value) | Assessed Value Reduced by Stipulation | Assessed Value Reduced by Stimulation | Assessed Value Increases | |
| 1 | Alameda | 2 | | 2,583 | 2,971 | 2,283 | 1,669 | 1,281 | 10 | 23 | \$1,101,955,940 | \$ 92,737,770 | \$ 75,531,115 | \$ 59,760,015 | \$ 477,470 | |
| 2 | Alpine | | | 8 | 57 | 5 | 3 | 2 | 0 | 0 | 3,663,200 | 520,140 | 46,145 | 3,200 | 0 | |
| 3 | Amador | | | 195 | 202 | 193 | 0 | 0 | 0 | 98 | 2,039,916 | 580,661 | 0 | 0 | 0 | |
| 4 | Butte | 1 | 1 | 108 | 118 | 24 | 63 | 56 | 7 | 3 | 5,267,750 | 3,013,807 | 429,292 | 408,740 | 3,330 | |
| 5 | Calaveras | | | 25 | 25 | 25 | 2 | 2 | 0 | 3 | 122,455 | 67,598 | 1,655 | 1,655 | 0 | |
| 6 | Colusa | | | 7 | 7 | 7 | 2 | 2 | 0 | 4 | 212,250 | 26,642 | 17,580 | 17,580 | 0 | |
| 7 | Contra Costa | 1 | 2 | 730 | 462 | 121 | 197 | 150 | 7 | 6 | 106,586,780 | 23,755,230 | 5,147,776 | 4,875,436 | 192,035 | |
| 8 | Del Norte | | | 22 | 52 | 22 | 7 | 0 | 0 | 0 | 856,258 | 645,731 | 689,840 | 0 | 0 | |
| 9 | El Dorado | | | 31 | 44 | 28 | 8 | 5 | 1 | 9 | 2,372,349 | 933,283 | 149,530 | 146,255 | 7,625 | |
| 10 | Fresno | 1 | 1 | 135 | 160 | 66 | 59 | 21 | 0 | 7 | 34,508,127 | 21,582,184 | 1,311,044 | 1,134,024 | 0 | |
| 11 | Glenn | 1 | | 21 | 36 | 18 | 15 | 1 | 0 | 2 | 181,950 | 93,609 | 28,020 | 18,840 | 0 | |
| 12 | Humboldt | | | 164 | 245 | 235 | 74 | 34 | 1 | 9 | 22,686,461 | 5,997,797 | 374,400 | 149,534 | 2,500 | |
| 13 | Imperial | | | 347 | 347 | 340 | 332 | 169 | 0 | 52 | 5,118,050 | 1,533,936 | 873,892 | 407,840 | 0 | |
| 14 | Inyo | | | 12 | 12 | 12 | 4 | 1 | 0 | 0 | 203,450 | 81,150 | 3,487 | 1,250 | 0 | |
| 15 | Kern | 2 | | 1,083 | 1,083 | 0 | 2 | 2 | 0 | 0 | 690,294,730 | 424,297,708 | 6,080 | 6,080 | 0 | |
| 16 | Kings | | | 23 | 11 | 10 | 7 | 4 | 0 | 0 | 125,915 | 67,982 | 34,650 | 11,350 | 0 | |
| 17 | Lake | | | 26 | 97 | 21 | 11 | 5 | 0 | 0 | 417,680 | 118,112 | 71,380 | 9,500 | 0 | |
| 18 | Lassen | | | 65 | 1,905 | 60 | 59 | 5 | 0 | 6 | 6,338,591 | 993,288 | 384,378 | 112,441 | 0 | |
| 19 | Los Angeles | 4 | 17 | 8,258 | 12,973 | 10,353 | 5,816 | 177 | 310 | 185 | 1,404,768,285 | NA | 60,233,107 | 332,427 | 1,419,498 | |
| 20 | Madera | | | 53 | 40 | 40 | 40 | 18 | 0 | 10 | 743,280 | 151,187 | 152,245 | 73,680 | 0 | |
| 21 | Marin | 1 | | 469 | 621 | 247 | 161 | 113 | 26 | 468 | 10,700,942 | 2,852,363 | 632,869 | 465,113 | 202,875 | |
| 22 | Mariposa | 1 | | 10 | 10 | 8 | 4 | 1 | 0 | 2 | 19,047,680 | 1,138,335 | 867,760 | 750,000 | 0 | |
| 23 | Mendocino | | | 84 | 125 | 74 | 45 | 10 | 0 | 0 | 4,575,860 | 1,503,895 | 1,003,400 | 679,600 | 0 | |
| 24 | Merced | 1 | | 233 | 188 | 148 | 47 | 39 | 0 | 6 | 4,838,860 | 771,380 | 228,440 | 216,720 | 0 | |
| 25 | Modoc | 10 | | 44 | 63 | 27 | 10 | 10 | 0 | 2 | 833,115 | NA | 12,410 | 12,410 | 0 | |
| 26 | Mono | | | 114 | 59 | 54 | 16 | 0 | 0 | 0 | 5,404,650 | 2,644,530 | 119,020 | 0 | 0 | |
| 27 | Monterey | 1 | | 638 | 670 | 419 | 315 | 166 | 1 | 78 | NA | NA | NA | NA | NA | |
| 28 | Napa | | | 50 | 61 | 49 | 24 | 4 | 0 | 6 | 1,267,214 | 362,692 | 89,774 | 11,125 | 0 | |
| 29 | Nevada | | | 18 | 20 | 3 | 13 | 13 | 0 | 1 | 232,115 | 102,895 | 48,545 | 48,545 | 0 | |
| 30 | Orange | 2 | 4 | 1,333 | 6,132 | 1,020 | 808 | 471 | 0 | 30 | 507,259,450 | 131,352,275 | 8,569,640 | 4,404,010 | 0 | |
| 31 | Placer | | | 183 | 204 | 105 | 79 | 49 | 1 | 0 | 8,797,895 | 1,616,389 | 589,161 | 202,929 | 312 | |
| 32 | Plumas | 2 | | 28 | 28 | 27 | 7 | 7 | 0 | 0 | 9,566,640 | 630,981 | 382,630 | 382,630 | 0 | |
| 33 | Riverside | 12 | | 432 | 555 | 404 | 287 | 230 | 2 | 12 | 15,897,101 | 5,503,111 | 1,629,553 | 1,128,250 | 41,300 | |
| 34 | Sacramento | 13 | | 61 | 797 | 563 | 300 | 182 | 7 | 0 | 43,539,350 | 14,623,611 | 1,425,068 | 1,126,672 | 477,341 | |
| 35 | San Benito | | | 9 | 9 | 9 | 9 | 9 | 0 | 0 | 410,490 | 27,342 | 27,340 | 27,340 | 0 | |
| 36 | San Bernardino | 14 | | 508 | 2,117 | 413 | 238 | 107 | 0 | 9 | 88,927,265 | 9,858,208 | 7,908,535 | 6,181,320 | 0 | |
| 37 | San Diego | 4 | 4 | 1,495 | 2,167 | 1,655 | 1,188 | 731 | 14 | 37 | 172,526,793 | 78,017,803 | 16,536,814 | 11,059,603 | 331,503 | |
| 38 | San Francisco | 1 | | 2,122 | 2,122 | 898 | 486 | 159 | 0 | 75 | 822,798,250 | NA | 11,297,150 | 6,367,325 | 0 | |
| 39 | San Joaquin | 16 | | 429 | 429 | 416 | 308 | 253 | 9 | 0 | 33,330,366 | 9,198,754 | 4,435,539 | 3,978,752 | 214,600 | |
| 40 | San Luis Obispo | 17 | | 229 | 361 | 216 | 46 | 2 | 0 | 3 | 6,750,000 | 1,850,000 | 1,237,500 | 400,000 | 0 | |
| 41 | San Mateo | 18 | 3 | 696 | 747 | 378 | 325 | 234 | 0 | 30 | 71,489,574 | 20,912,854 | 6,042,859 | 3,547,461 | 0 | |
| 42 | Santa Barbara | 19 | 5 | 388 | 472 | 321 | 221 | 161 | 3 | 10 | 33,594,520 | 12,238,746 | 2,953,440 | 2,177,380 | 217,691 | |
| 43 | Santa Clara | 20 | | 466 | 1,698 | 287 | 214 | 168 | 11 | 15 | 213,297,638 | 102,269,146 | 11,450,223 | 6,138,452 | 71,015 | |
| 44 | Santa Cruz | 21 | 1 | 119 | 157 | 77 | 55 | 41 | 1 | 2 | 5,088,910 | 1,453,631 | 214,364 | 151,264 | 20,000 | |
| 45 | Shasta | | | 45 | 45 | 45 | 6 | 2 | 0 | 45 | 1,662,680 | 442,087 | 22,250 | 20,000 | 0 | |
| 46 | Sierra | | | 16 | 22 | 14 | 2 | 1 | 0 | 12 | 2,567,270 | 1,444,067 | 426,250 | 425,000 | 0 | |
| 47 | Siskiyou | 1 | | 44 | 145 | 41 | 77 | 49 | 1 | 6 | 3,302,439 | 1,514,869 | 325,659 | 115,526 | 525 | |
| 48 | Solano | | | 37 | 40 | 33 | 24 | 23 | 0 | 4 | 13,434,379 | 1,515,841 | 428,597 | 408,597 | 0 | |
| 49 | Sonoma | 1 | | 223 | 250 | 214 | 136 | 40 | 0 | 160 | 5,741,249 | 1,772,157 | 445,840 | 183,750 | 0 | |
| 50 | Yuba | 22 | 1 | 85 | 85 | 9 | 19 | 18 | 1 | 2 | 34,139,540 | 9,262,756 | 604,250 | 603,500 | 1,690 | |
| 51 | | | | 17 | 43 | 17 | 4 | 4 | 0 | 11 | 1,540,980 | 376,995 | 13,625 | 13,625 | 0 | |
| 52 | | | | 18 | 129 | 17 | 13 | 9 | 0 | 0 | 766,546 | 26,187 | 14,184 | 11,086 | 0 | |
| 53 | Trinity | | | 5 | 5 | 5 | 3 | 3 | 0 | 0 | 35,660 | 10,360 | 6,825 | 6,825 | 0 | |
| 54 | Tulare | | | 278 | 215 | 165 | 142 | 50 | 2 | 29 | 10,351,322 | 3,696,144 | 552,056 | 118,187 | 625 | |
| 55 | Tuolumne | | | 5 | 5 | 4 | 4 | 3 | 0 | 1 | 123,375 | 9,405 | 5,909 | 5,202 | 0 | |
| 56 | Ventura | 23 | 1 | 912 | 919 | 614 | 411 | 315 | 12 | 9 | 44,088,031 | 11,874,549 | 2,034,213 | 1,625,188 | 60,600 | |
| 57 | Yolo | 24 | | 74 | 106 | 31 | 22 | 21 | 0 | 16 | 14,058,338 | 1,822,733 | 997,903 | 997,578 | 0 | |
| 58 | Yuba | | | 42 | 52 | 19 | 33 | 26 | 5 | 6 | 2,052,070 | 928,620 | 577,600 | 555,815 | 12,030 | |
| TOTALS | | 38 | 40 | 26,419 | 42,722 | 23,109 | 14,472 | 9,699 | 432 | 1,506 | \$5,602,501,974 | \$1,010,823,556 | \$229,642,811 | \$122,016,647 | \$3,754,565 | |
| Net Change From 1976 | | +3 | +13 | -10,136 | -7,058 | -13,809 | -6,038 | -1,537 | +341 | -527 | +998,997,332 | +149,490,229 | -160,071,348 | -104,186,438 | +2,151,422 | |

- 1/ Approximately 300 protests, of an unspecified amount of value, unresolved.
- 2/ One protest, consisting of 32 parcels involving \$1,656,600 full cash value, unresolved.
- 3/ Hearing officer handles 24% of appeals workload, with 7% of that number also brought before assessment appeals board.
- 4/ 148 protests, involving \$242,575,798, unresolved. Hearing officers handle 20% of appeals workload, with 33% of that number also brought before assessment appeals board.
- 5/ Hearing officer handles 22% of appeals workload, with 23% of that figure also brought before assessment appeals board.
- 6/ 1,023 protests unresolved pending selection of members for appeals board.
- 7/ Two protests of an unspecified amount of value, unresolved.
- 8/ 842 assessments, of an unspecified amount of value, unresolved. Hearing officers handle 42% of appeals workload, with 20% of that figure also brought before assessment appeals board.
- 9/ One protest, of an unspecified amount of value, unresolved.
- 10/ 15 protests, of an unspecified amount of value, unresolved.
- 11/ 313 protests, involving 4,340 assessments of an unspecified amount of value, unresolved. Hearing officers handle 15% of appeals workload, with 6% of that number also brought before assessment appeals board.
- 12/ Five protests, involving 21 assessments of an unspecified amount of value, unresolved.
- 13/ 17 protests, of an unspecified amount of value, unresolved.
- 14/ 20 protests, of an unspecified amount of value, unresolved. Hearing officers handle 37.7% of appeals workload, with 24.6% of that number also brought before assessment appeals board.
- 15/ 31 protests, of an unspecified amount of value, unresolved. Hearing officers handle 43% of appeals workload, with 20% of that number also brought before assessment appeals board.
- 16/ Four protests, involving 13 assessments of an unspecified amount of value, unresolved.
- 17/ 13 protests, of an unspecified amount of value, unresolved.
- 18/ 14 protests, of an unspecified amount of value, unresolved. Hearing officers handle 45.5% of appeals workload with 8.19% of that number also brought before assessment appeals board.
- 19/ One protest, of an unspecified amount of value, unresolved. Hearing officers handle 25% of appeals workload with 50% of that figure also brought before assessment appeals board.
- 20/ 33 protests, of an unspecified amount of value, unresolved.
- 21/ One protest, involving three assessments and \$319,060 in assessed value, unresolved.
- 22/ 29 protests, of an unspecified amount of value, unresolved.
- 23/ 16 protests, of an unspecified amount of value, unresolved. Hearing officer handles 63% of appeals workload, with 10% of that number also brought before assessment appeals board.
- 24/ Five protests, of an unspecified amount of value, unresolved.